

ORDINANCE NO.        2026

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF BROAD TOP TOWNSHIP, BEDFORD COUNTY, PENNSYLVANIA, PROVIDING DEFINITIONS OF TERMS; Imposing and levying a municipal tax upon the privilege of occupying or using commercial storage facilities, commercial boat storage facilities and commercial camp sites within the Municipality; providing for definitions, rates, collection, administration, enforcement, exemptions, penalties, and an effective date.

**WHEREAS**

Broad Top Township is authorized by the laws of the Commonwealth of Pennsylvania, including the Local Tax Enabling Act, Act of December 31, 1965, P.L. 1257, No. 511, as amended, 53 P.S. § 6924.101 et seq. (the “LTEA”), to levy, assess, and collect taxes upon privileges, transactions, occupations, and subjects of taxation not expressly prohibited by law; and

**WHEREAS**

The governing body finds and determines that the taxes imposed by this Ordinance are privilege taxes imposed uniformly upon similarly situated classes, are reasonable in amount, and are not duplicative of any tax imposed by the Commonwealth of Pennsylvania or Bedford County; and

**WHEREAS**

The governing body further finds that commercial storage facilities, commercial boat storage facilities and commercial camp sites utilize municipal services and infrastructure and that the imposition of flat-fee privilege taxes is necessary and appropriate to raise revenue for general municipal purposes including maintenance to the H&BT Rail Trail;

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by Broad Top Township, and it is hereby ordained and enacted as follows:

**SECTION 1. DEFINITIONS**

For the purposes of this Ordinance, the following words and phrases shall have the meanings ascribed to them below:

**A. COMMERCIAL BOAT STORAGE FACILITY**— Any business, whether operated seasonally or year-round, that for consideration stores, moors, docks, racks, or otherwise houses boats or watercraft not owned by the operator, including dry storage, wet slips, racks, and marina storage, but excluding transient day use without overnight storage.

**B. COMMERCIAL STORAGE FACILITY**— any building, structure, lot, yard, dock, slip, rack, or other area operated for profit or other consideration, whether as a primary or ancillary use, in which space is rented, leased, licensed, or otherwise made available to the public or to third parties for the storage, keeping, or safekeeping of tangible personal property, vehicles, watercraft, recreational vehicles, equipment, or materials, for any period of time, and for which a fee, charge, rent, or other consideration is imposed.

**C. CAMPGROUNDS** – A plot of ground upon which two or more campsites or camping units are located, established, or maintained for occupancy by camping units as temporary living quarters for recreation, education, or vacation purposes for 7 or more days.

**D. CAMPING UNIT** – A tent, trailer, cabin, lean-to, recreation vehicle, or similar structure established or maintained and operated in a campground as temporary living quarters for recreation, education, or vacation purposes.

**E. CAMPER** – A vehicular portable structure to be mounted on a chassis or wheels and towed or constructed as an integral part of a self-propelled vehicle for use as temporary dwelling for travel, recreation, and vacation commonly known as travel trailers, pickup coaches, motor homes, or camping trailer.

**F. COMMERCIAL CAMP SITE**— Any parcel, lot, or tract of land operated as a business that provides, for consideration, temporary overnight accommodations for tents, recreational vehicles (RVs), campers, cabins, or similar facilities, including campgrounds, RV parks, and resorts, but excluding hotels, motels, and private, non-commercial camps.

**G. MUNICIPALITY** – Broad Top Township, Bedford County, Pennsylvania

**H. OPERATOR** – Any person, partnership, association, corporation, or other legal entity that owns, manages, leases, or operates a Commercial Boat Storage Facility or Commercial Camp Site within the Municipality.

**I. TAX COLLECTOR** – The duly designated municipal agent authorized to administer and collect the taxes imposed by this Ordinance.

## **SECTION 2. IMPOSITION OF TAX – COMMERCIAL STORAGE/COMMERCIAL BOAT STORAGE**

A. There is hereby imposed a flat fee tax upon the privilege of using or occupying a Commercial Boat Storage Facility within the Municipality.

B. The fee shall be imposed at a rate of **\$50 per unit/ boat or watercraft stored per calendar year**, regardless of the length of storage within that period and will be increased by the annual change in the December Consumer Price Index (CPI-U).

## **SECTION 3. IMPOSITION OF TAX – COMMERCIAL STORAGE**

- A. There is hereby imposed a flat fee tax upon the privilege of using or occupying a Commercial Storage Facility within the Municipality.
- B. The fee shall be imposed at a rate of **\$50 per unit per calendar year**, regardless of the length of storage within that period and will be increased by the annual change in the December Consumer Price Index (CPI-U).

## **SECTION 4. IMPOSITION OF TAX – COMMERCIAL CAMP SITES**

- A. There is hereby imposed a flat fee tax upon the privilege of occupying or using a Commercial Camp Site or Campground within the Municipality.
- B. The tax shall be imposed at a rate of **\$50 per camp site per year** and will be increased by the annual change in the December Consumer Price Index (CPI-U).

## **SECTION 5. EXEMPTIONS**

The following shall be exempt from the taxes imposed by this Ordinance, to the extent permitted by law:

- A. Government-owned facilities and camps operated by the Commonwealth of Pennsylvania or the United States.
- B. Nonprofit organizations qualifying for exemption under applicable state law, when the use is directly related to the organization's charitable purpose.
- C. Any other exemption required by state or federal law.

## **SECTION 6. COLLECTION AND REMITTANCE**

- A. Fees collected under this Ordinance shall be remitted to Broad Top Township on or before the 1st day of July, together with a return on a form prescribed by the Municipality.
- B. The obligation to remit the tax shall arise whether or not the Operator actually collects the tax from the customer.

## **SECTION 7. RECORDS, AUDIT, AND EXAMINATION**

- A. Operators shall maintain complete and accurate books and records sufficient under this Ordinance for a period of not less than three (3) years.
- B. The Municipality or its authorized representative may examine and audit such records during normal business hours upon reasonable notice, as permitted by the LTEA.

## **SECTION 8. INTEREST, PENALTIES, AND COLLECTION COSTS**

- A. Any tax not paid when due shall bear interest at the rate permitted by the LTEA.
- B. In addition to interest, a penalty as authorized by the LTEA may be imposed on unpaid taxes.
- C. The Municipality may recover all costs of collection, including reasonable attorney's fees, as permitted by law.

## **SECTION 9. APPEALS AND REFUNDS**

- A. Any person aggrieved by a decision of Broad Top Township may file an appeal in accordance with the appeal and refund procedures set forth in the LTEA.
- B. Refunds of taxes paid in error or under protest shall be made only in accordance with the LTEA.

## **SECTION 10. SEVERABILITY**

If any section, subsection, sentence, clause, or provision of this Ordinance is held invalid, such invalidity shall not affect the validity of the remaining provisions of this Ordinance.

## **SECTION 11. EFFECTIVE DATE**

This Ordinance shall take effect on \_\_\_\_\_, 20.

ENACTED AND ORDAINED this \_\_\_\_\_ day of \_\_\_\_\_, 20.

Broad Top Township Chairman

ATTEST:

Donald Hedge Jr.

Secretary

